THE BOMBAY ENTERTAINMENTS DUTY ACT, 1923.

CONTENTS.

PREAMBLE.

SECTIONS.

1. Short title, extent and operation.
2. Definitions.
3. Duty on payments for admission to entertainments.
4. Method of levy.
5. Punishment for non-compliance with section 4.
6. Entertainments for charitable or educational purposes exempted : exemption by Provincial Government.
7. Power to make rules.
8. Power to enter place of entertainment for purposes of the Act.
9. Recoveries.
10. Delegation of powers by the Provincial Government.

BOMBAY ACT No. I OF 1923.[1]

[THE BOMBAY ENTERTAINMENTS DUTY ACT, 1923.]

[*13th January 1923.*]

Amended by Bom. 6 of 1925.
,, ,, ,, 13 of 1931.
,, ,, ,, 2 of 1932, read with Bom. 23 of 1948.
Adapted and modified by the Adaptation of Indian Laws Order in Council.
Amended by Bom. 13 of 1943.
,, ,, ,, 17 of 1945.†
,, ,, ,, 21 of 1948.
,, ,, ,, 37 of 1948.

An Act to impose a duty in respect of admission to entertainments in the Presidency of Bombay.

WHEREAS it is expedient to provide for the levy of a duty in respect of admission to theatres, cinemas, and other places of public entertainment in the Presidency of Bombay; It is hereby enacted as follows:—

Short title, extent and operation.

1. (*1*) This Act may be called the Bombay Entertainments Duty Act, 1923.

(*2*) It extends to the whole of the Bombay Presidency.

(*3*) It shall come into operation in the first instance only in [2][the Greater Bombay], the Ahmedabad municipal district and cantonment, the Surat municipal district, the Poona city and suburban municipal districts, the Poona cantonment, the Sholapur municipal district and the Karachi municipal district and cantonment; but the [3][Provincial Government] may by notification [4]in the [5][*Official Gazette*] direct that it shall come into operation in any other local area on such date as may be specified in such notification.

Definitions.

2. In this Act, unless there is anything repugnant in the subject or context—

(*a*) "entertainment" includes any exhibition, performance, amusement, game or sport to which persons are admitted for payment;

---

[1] For Statement of Objects and Reasons, see *Bombay Government Gazette*, 1922, Part V, p. 177; for Report of Select Committee, see *ibid*, 1922, pp. 244–245; and for Proceedings in Council, see Bombay Legislative Council Debates, 1922, Vol. VII.

[2] These words were substituted for the words "the City of Bombay" by Bom. 17 of 1945, s. 9 and Schedule E, read with Bom. 52 of 1947, s. 2, proviso.

[3] The words "Provincial Government" were substituted for the words "Governor in Council" by the Adaptation of Indian Laws Order in Council.

[4] This Act came into operation in the Kirkee Cantonment area on 1st April 1930 (*vide* Government Notification in the Revenue Department, No. 7304-E, dated the 28th January 1930, published in the *Bombay Government Gazette*, 1930, Part I, p. 187).

[5] The words "*Official Gazette*" were substituted for the words "*Bombay Government Gazette*" by the Adaptation of Indian Laws Order in Council.

† This Act has been repealed and re-enacted and amendments made by section 9 and Schedule E of the said Act have been continued in force by Bom. 52 of 1947, s. 2.

[1](*b*) "payment for admission" includes –

(*i*) any payment made by a person who, having been admitted to one part of a place of entertainment, is subsequently admitted to another part thereof for admission to which a payment involving duty or more duty is required.

(*ii*) any payment for seats or other accommodation in a place of entertainment.

(*iii*) any payment for a programme of synopsis of an entertainment, and

(*iv*) any payment for any purpose whatsoever connected with an entertainment which a person is required to make as a condition of attending or continuing to attend the entertainment in addition to the payment if any for admission to the entertainment;

(*c*) "proprietor" in relation to any entertainment includes any person responsible for the management thereof; and

(*d*) "admission to an entertainment" includes admission to any place in which the entertainment is held.

Duty on payments for admission to entertainments.

3. [2][(*1*) There shall from the 1st day of April 1948 be levied and paid to the Government of Bombay on all payments for admission to any entertainment a duty (hereinafter referred to as "entertainments duty") at the following rate, namely :—

Where the payment, excluding the amount of duty, is made for admission to a race-course licensed under the Bombay Race-courses Licensing Act, 1912, Bom. III of 1912
37½ per cent. of such payment, and in any other case,

where the payment, excluding the amount of the duty—

(*i*) does not exceed four annas	.. one anna.
(*ii*) exceeds four annas but does not exceed eight annas.	two and half annas.
(*iii*) exceeds eight annas but does not exceed one rupee.	five annas.
(*iv*) exceeds one rupee but does not exceed two rupees.	ten annas.
(*v*) exceeds two rupees but does not exceed four rupees.	one rupee and four annas.
(*vi*) exceeds four rupees but does not exceed five rupees.	two rupees.
(*vii*) exceeds five rupees but does not exceed ten rupees.	two rupees and eight annas.
(*viii*) exceeds ten rupees, for every five rupees or part thereof in excess of the first ten rupees, in addition to the payment on the first ten rupees.	two rupees and eight annas.]

(*2*) Where the payment for admission to an entertainment is made by means of a lump sum paid as a subscription or contribution to any society, or for a season ticket or for the right of admission to a series of entertainments or to any entertainment during a certain period of time, or for any privilege, right,

[1] This clause was substituted for the original clause by Bom. 13 of 1931, s. 2.

[2] This sub-section was substituted for the original by Bom. 2 of 1932, s. 41, as inserted by Bom. 23 of 1948, s. 14, read with s. 9 of Bom. 2 of 1949.

facility or thing combined with the right of admission to any entertainment or involving such right of admission without further payment or at a reduced charge, the entertainments duty shall be paid on the amount of the lump sum;

but where the [1][Provincial Government] is of opinion that the payment of a lump sum or any payment for a ticket represents payment for other privileges, rights or purposes besides the admission to an entertainment, or covers admission to an entertainment during any period for which the duty has not been in operation, the duty shall be charged on such an amount as appears to the [1][Provincial Government] to represent the right of admission to entertainments in respect of which the entertainments duty is payable.

Method of levy.

4. (*1*) Save as otherwise provided by this Act no person shall be admitted for payment to any entertainment where the payment is subject to entertainments duty except with a ticket stamped with an impressed, embossed, engraved or adhesive stamp (not before used) issued by the [1][Provincial Government] for the purposes of revenue and denoting that the proper entertainments duty has been paid.

(*2*) The [1][Provincial Government] may, on the application of a proprietor of any entertainment in respect of which the entertainments duty is payable under section 3, allow the proprietor on such conditions as the [1][Provincial Government] may prescribe to pay the amount of the duty due—

(*a*) by a consolidated payment of a percentage, to be fixed by the [1][Provincial Government], of the gross sum received by the proprietor on account of payments for admission to the entertainment and on account of the duty;

(*b*) in accordance with returns of the payments for admission to the entertainment and on account of the duty;

(*c*) in accordance with the results recorded by any mechanical contrivance which automatically registers the number of persons admitted.

(*3*) The provisions of sub-section (*1*) of this section and of section 5 shall not apply to any entertainment in respect of which the duty due is payable in accordance with the provisions of sub-section (*2*).

Punishment for non-compliance with section 4.

5. If any person is admitted for payment to any place of entertainment and the provisions of section 4 are not complied with, the proprietor of the entertainment to which such person is admitted shall, on conviction before a Magistrate, be liable in respect of each offence to a fine which may extend to rupees five hundred and shall be liable to pay any duty which should have been paid.

Entertainments for charitable or educational purposes exempted: exemption by Provincial Government.

6. (*1*) Entertainments duty shall not be levied on payments for the admission to any entertainment where, in the case of [2][the Greater Bombay] the Commissioner of Police, or elsewhere, the District Magistrate, is satisfied that—

(*a*) the whole of the takings thereof are devoted to philanthropic or charitable purposes without any charge on the takings for any expenses of the entertainment; or

(*b*) the entertainment is of a wholly educational character; or

[1] The words "Provincial Government" were substituted for the words "Governor in Council" by the Adaptation of Indian Laws Order in Council.

[2] These words were substituted for the words "the City of Bombay" by Bom. 17 of 1945, s. 9 and Schedule E, read with Bom. 52 of 1947, s. 2, proviso.

(*c*) the entertainment is provided partly for educational or partly for scientific purposes by a society, institution or committee not conducted or established for profit.

(*2*) Where the Commissioner of Police or the District Magistrate, as the case may be, is satisfied that the whole of the net proceeds of an entertainment are devoted to philanthropic or charitable purposes, and that the whole of the expenses of the entertainment do not exceed twenty per cent. of the receipts, the amount of the entertainments duty paid in respect of the entertainment shall be refunded to the proprietor.

(*3*) The [1][Provincial Government] may, by general or special order, exempt any entertainment or class of entertainments from liability to entertainments duty.

Power to make rules.

7. (*1*) The [1][Provincial Government] may make rules for securing the payment of the entertainments duty and generally for carrying into effect the provisions of this Act, and in particular—

(*a*) for the supply and use of stamps or stamped tickets, or for the stamping of tickets sent to be stamped; and for securing the defacement of stamps when used;

(*b*) for the use of tickets covering the admission of more than one person and the calculation of the duty thereon; and for the payment of the duty on the transfer from one part of a place of entertainment to another and on payments for seats or other accommodation;

(*c*) for controlling the use of mechanical contrivances (including the prevention of the use of the same mechanical contrivance for payments of a different amount), and for securing proper records of admission by means of mechanical contrivances;

[2](*cc*) for prohibiting the issue of complimentary or free tickets or passes for admission to an entertainment, by whatever name called, exceeding such number as may be specified;

(*d*) for the checking of admissions, the keeping of accounts and the furnishing of returns by the proprietors of entertainments in respect of which the duty due is payable in accordance with the provisions of section 4, sub-section (*2*);

(*e*) for the renewal of damaged or spoiled stamps and for the procedure to be followed on applications for refund;

(*f*) for the keeping of accounts of all stamps used under this Act;

(*g*) for the presentation and disposal of applications for exemption from payment of the entertainments duty or for the refund thereof; and

[3][(*h*) for the exemption from entertainments duty or from any part or class thereof of soldiers, sailors or other defence forces in uniform of any nationality.]

(*2*) If any person acts in contravention of, or fails to comply with, any such rules, he shall, on conviction before a Magistrate, be liable in respect of each offence to a fine not exceeding five hundred rupees.

(*3*) Such rules shall be made after previous publication.

---

[1] The words "Provincial Government" were substituted for the words "Governor in Council" by the Adaptation of Indian Laws Order in Council.

[2] This clause was inserted by Bom. 37 of 1948, s. 2.

[3] This clause was substituted for the original by Bom. 21 of 1948, s. 2.

Power to enter place of entertainment for purposes of the Act.

8. The Commissioner of Police in [1][the Greater Bombay], or the District Magistrate elsewhere, or any officer other than a Police officer below the rank of Head Constable duly authorised by them in this behalf, may enter any place of entertainment while the entertainment is proceeding, and any place ordinarily used as a place of entertainment, at any reasonable time, with a view to seeing whether the provisions of this Act or the rules made thereunder are being complied with.

Recoveries.

9. Any sum due on account of entertainments duty shall be recoverable as an arrear of land revenue.

Delegation of powers by the Provincial Government.

10. [2]Any of the powers and duties conferred or imposed upon the [3][Provincial Government] by this Act may be exercised or performed, subject to such conditions as the [3][Provincial Government] may prescribe, by any person whom the [3][Provincial Government] may by general or special order empower in this behalf.

---

[1] These words were substituted for the words "the City of Bombay" by Bom. 17 of 1945, 9 and Schedule E, read with Bom. 52 of 1947, s. 2, proviso.

[2] For Notification under this section, *see* Government Notification in the Revenue Department, No. 7230-E, dated the 17th December 1923, published in the *Bombay Government Gazette*, 1923, Part I, p. 2975.

[3] The words "Provincial Government" were substituted for the words "Governor in Council" by the Adaptation of Indian Laws Order in Council.